

Frequently Asked Questions

If you have questions about our office or the services provided, you may find the answers here. Click a question to view the answer. If your answer is not found here, feel free to email this office at alleappr@skybest.com, call this office at 336-372-8291, or drop by our office at 348 South Main St., Sparta NC.

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What is involved in listing real estate for tax assessment?

Real Estate includes land, buildings, improvements and permanent fixtures attached to the land. Also considered real property are some mobile homes. To be classified as real estate, the Mobile Home must meet the specifications set forth by the NC Department of Revenue. The ownership of all property is determined as of January 1st of the tax year. The transfer of ownership of property during the year does not relieve the seller of tax liability, regardless of prorations made during closing. Prorations are part of a private contract between buyer and seller. The owner of the property as of January 1st of the tax year will receive all tax bills pertinent to the property. Alleghany County is on a "Permanent Listing" for real property. This means that property owners are not required to list annually. Property owners as of January 1st are required to report any new buildings, additions, improvements or deletions which have occurred during the previous year. If improvements have been constructed through the

Alleghany County Building Inspections Office, property owners will still be required to contact the Tax Assessing Office to report improvements.

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How often is real property reappraised?

Alleghany County conducts a general reappraisal of property values every 8 years. All appraisals are effective as of January 1, 2007. Real Estate values are based upon the market values of property at the time of the reappraisal.

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Can I appeal the assessed value of my real estate?

Real Estate property owners may appeal the values placed upon their property beginning on January 1st of each year by completing the required *Property Tax Appeal Form*. The deadline for appealing the value is the day the Board of Equalization and Review adjourns for the year. This can be no later than the first Monday in May according to Statutes set forth by the NC Department of Revenue. The only appeal request that will be considered after adjournment would be on those properties whose value changed and notification was not sent to the property owner until after the adjournment. An example of this would be new construction. The Alleghany County Board of Equalization and Review consists of the current Board of County Commissioners. Should a resolution not be reached during the Board of Equalization and Review, property owners then have the option of taking their appeal before the North Carolina Property Tax Commission. The

Property Tax Appeal Form

can be downloaded from the Alleghany Tax Office

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What is the procedure for listing personal property?

Personal Property includes unlicensed automobiles, trailers, campers and motorcycles. Also included are boats, boat motors, jet skis, aircraft, hot air balloons and gliders. North Carolina

General Statutes require that all individuals owning personal property on January 1st of every year to list personal property which is subject to taxation. The listing periods extends from January 1st - January 31st. Extensions may be granted but will be publicized in The Allegheny News. If the listing is not received by January 31st, or an envelope postmarked with same date is not received, there will be a late listing penalty of 10%. If you need a listing form and did not receive one, they are available in the Assessing Office.

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What is the procedure for listing business/personal property?

Business/Personal Property includes all machinery and equipment used in conjunction with the business. The completion of a business listing form is required of all individuals, partnerships, corporations and associations who, on January 1, own, control or possess any amount of leasehold improvements or tangible personal property used or held for business purposes. The Business of Record should receive a listing form during the month of December or the first week of January. If you do not receive a listing form it is the business owner's responsibility to obtain the form from this office. Property would include computer and office equipment, machinery, farm equipment, supplies, leasehold improvements, etc. The values of the equipment are determined by trending schedules developed by the North Carolina Department of Revenue. An extension for listing may be requested in writing before the close of the advertised listing period. This request, if granted, cannot be extended beyond April 15 of the tax year.

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What is the procedure for listing motor vehicles?

Registered motor vehicles include any motor vehicle that maintains an active North Carolina registration or tag. This will include automobiles, trucks, buses, campers, trailers and motorcycles. Motor vehicles are valued in accordance with the North Carolina Vehicle Valuation Manual. They are valued by year, make and model. The registration of a vehicle automatically lists it for local property taxes. Approximately three months after the registration a tax bill will be generated for the vehicle to the name in which it is registered. Motor vehicle bills are due on the first day of the fourth month following registration. These bills are generated based on information received from the North Carolina Department of Motor Vehicles. The local tax office is not notified of name or address changes made after the renewal. Any bill not paid in full by the eighth month following registration will result in a tag "block" being placed upon the registration. If this happens, the NC DMV will not issue a renewal card for the vehicle or allow registration without a "block receipt" from the tax office. Registered motor vehicle values can

be appealed within 30 days of the bill date. The vehicle bill must be paid prior to filing an appeal. Your letter of appeal should include the reason for the appeal and include any supporting information such as a bill of sale, notice of high mileage or an appraisal issued by an authorized dealer. If a vehicle has been sold or moved out of state, the taxpayer may be entitled to a refund of a portion of the taxes. In order to qualify you must adhere to the following conditions:

- The license plate must be turned into the NC DMV prior to the expiration date.
- The ownership of the vehicle must be transferred to a new owner or the vehicle must be registered in your new state of residence. You must send a copy of the NC DMV FS-20 form along with a copy of the bill of sale or new state registration within one year of the license plate surrender.

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What exclusion is allowed for the disabled and senior citizens?

As of January 1, 2007, North Carolina will exclude from property taxes the first \$ 25,000 or 50% (whichever is greater) of the assessed value of the primary dwelling or mobile home, occupied by the owner as their primary residence. The deadline to submit a completed *Application for Elderly/Disabled Exclusion Form*

is June 1. To qualify for this exclusion property owners must meet the following requirements:

Must be 65 or older, or, totally and permanently disabled. If not 65 years old but totally and permanently disabled, you will need to complete the

Certification of Disability Form

. The total annual income for both applicant and spouse must not exceed \$ 25,000. Income is defined as the adjusted gross income in accordance with the Internal Revenue Service, plus all other Monies received other than gifts or inheritances from a spouse, ancestor or descendant.

For married applicants residing with their spouse, the income of both spouses must be included even if only one is an owner of the property. You can download these forms from the Alleghany Tax Office

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What property qualifies for a tax exemption?

Certain types of properties can qualify for tax exemption in the State of North Carolina if they

meet the requirements set forth by the State. An *Application for Property Tax Exemption Form* must be filed with the Tax Office prior to January 31st of the tax year. Examples of the types of exemptions allowed and the NC General Statute allowing such are as follows:

- NCGS 105-278.3 Real and personal property used for religious purposes
- NCGS 105-278.4 Real and personal property used for educational purposes
- NCGS 105-278.5 Real and personal property of religious, educational assemblies
- Used for religious and educational purposes.
- NCGS 105-278.6 Real and personal property used for charitable purposes.

You can download an *Application for Property Tax Exemption Form* from the Alleghany Tax Office [Forms Page](#).

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Are there special exemptions for military personnel?

If you are on active duty in North Carolina and your home of record is in that of another state, you are not subject to personal property taxes in North Carolina. Should you receive a property tax notice you should return the bill along with a copy of your recent Leave & Earnings Statement for a release of the taxes.

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What deferments are available for present-use deferments?

The land use program was created to give relief to specific property owners for property that is being used for the production of agricultural, horticultural or forest products. Applications for the Present Use Value program can be obtained in the Assessing Office or by clicking the link below. You may contact Mary Walker for further information on this program. If the property at any time fails to meet the requirements set forth by the North Carolina General Assembly, deferred taxes become due for the current year plus three previous years, plus interest for all previous years. Qualifications for present-use deferments are as follows:

Agricultural

Agricultural land is defined as land that is part of a farm unit actively engaged in the commercial production or growing of crops, plants or animals under a sound management program. Agricultural lands include woodland and wasteland. Requirements for Agricultural Use are:

- The property must be the owner's residence or have been owned by the current owner or a relative for four years preceding January 1st of the year in which benefit is applied.
- May consist of more than one tract of agricultural land, but at least one of the tracts must meet the requirements and each tract must be under a sound management program.
- One tract must consist of at least 10 acres that are in actual production and are not included in a farm unit.
- Property must have produced an average gross income of at least \$ 1,000 for the three years preceding January 1st of the year in which benefit is applied.

An *Application for Ag/Horticulture Use Value Assessment* form can be downloaded from the Allegheny Tax Office [Forms Page](#) .

Forestland

Forestland is defined as land that is part of a forest unit that is actively engaged in the commercial growing of trees under a sound management program. Forestland includes wasteland as part of the forest unit, but the wasteland included shall be appraised under the use value schedules as wasteland. Requirements of Forestland are:

- One tract must consist of at least 20 acres that are in actual production and are not included in a farm unit.
- May consist of more than one tract of forestland, but at least one of the tracts must meet the requirements and each tract must be under a sound management program.
- The property must be the owner's primary residence or have been owned by the owner or a relative for four years prior to January 1st of the year in which the benefit is applied.

An *Application for Forestry Use Value Assessment* form can be downloaded from the Allegheny Tax Office [Forms Page](#) .

Horticultural

Horticultural land is defined as land that is a part of a horticultural unit that is actively engaged in the commercial production or growing of fruits and vegetables or nursery or floral products

under a sound management program. Horticultural land includes woodland and wasteland that is a part of the horticultural unit, but the land included in the unit shall be appraised under the use value schedules as woodland or wasteland. Requirements for Horticultural Land are:

- Must consist of at least 5 acres that is in actual production.
- May consist of more than one tract, but at least one of the tracts must meet the requirements and each must be under a sound management program.
- Must have produced an average gross income of at least \$1,000 for the three years prior to January 1st of the year which benefit is applied for.
- Property must be primary residence or have been owned by owner or a relative for four years prior to January 1st of the year in which benefit is applied.

An *Application for Ag/Horticulture Use Value Assessment* form can be downloaded from the Allegheny Tax Office [Forms Page](#).

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How can I get a permit to move my mobile home?

In order to relocate a mobile home a moving permit must be obtained by the local Tax Office. There is no charge for the permit. The following information must be presented to the Tax Office when applying for a permit:

- Name and address of the owner as of the preceding January 1st
- Purchase Date of the Mobile Home
- Name and address of the current owner
- E-911 address from which the mobile home is to be moved
- County and E-911 address for which the mobile home is to be moved to
- Make, Model, size, year and serial number of the mobile home
- Name, address and telephone number of the carrier who is to transport the mobile home

Also required is that all property taxes due on the mobile home be paid in full. This also includes those that may become due during the current calendar year. The holder of a lien on a mobile home may acquire a moving permit for relocating the property to another location in North Carolina without paying the taxes at the time of the application. When the permit is issued, the holder of the lien will receive a statement of taxes due against the mobile home and is responsible for payment of the taxes within seven days of the date the permit was issued.

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How do I get a Deed Certification to allow me to record the deed?

The Alleghany County Commissioners have passed a resolution requiring that all past due taxes on a particular parcel of land be paid in full before the recording of a deed on said property can be recorded. Certification forms can be picked up in the Tax Collection Office or the Register of Deeds Office. Questions regarding Deed Certification should be directed to Linda Killon or Sherry Combs at 336-372-8291.

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How is the tax due computed for my property?

The 2007 tax rate for Alleghany County was .43 per \$100 of value. We do not have fire district taxes or separate subdivision taxes. There are Town Taxes for properties located within the City of Sparta Limits. Inquiries pertaining to Town Taxes should be made to the Sparta Town Office. An example of how to determine the amount of County taxes that you may owe would be: Value of Property: \$ 75,000 x Tax Rate .0043 = Taxes Due: \$ 322.00 If taxes are paid during the month of August in the year billed, property owners will be granted a 2% discount.

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Who has to pay a Solid Waste Fee?

The Tax Office is responsible for the collection of a Solid Waste Fee. This is an availability fee for use of the County Landfill. All livable dwellings, whether it is a home or camping trailer permanently located, will be assessed with the solid waste fee. If you have questions regarding this fee contact the Tax Office and we will be glad to assist you. Commercial Solid Waste fees are billed through the County Finance Office.

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What is the schedule for county taxes?

Alleghany County Tax Bills are mailed during July of each calendar year. If you do not receive your tax notice by August 31 you should contact our office to request billing information. There is no requirement for the tax office to send notification of taxes due, however, they are sent as a courtesy to our property owners. Property taxes not paid in full by January 5 are assessed with penalties and interest each month thereafter. During the month of May all unpaid, delinquent taxes will be advertised in the local newspaper and an advertising fee added to the unpaid bill.

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Can I make my tax payments in installments?

Alleghany County does allow taxpayers to pay their property taxes in installments if a payment plan is set up and approved by the Tax Administrator. The total amount due should be paid in full by the date that the bill becomes past due.

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What happens if I am delinquent with my payment?

Accounts reaching a delinquent status will have collection proceedings began immediately. Collection actions may include garnishment of wages, levy of bank accounts or seizure and sale of property or foreclosure. The commencement of any of these actions will result if further costs and fees being added to the unpaid amount of taxes due.

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What happens if I'm delinquent paying taxes on a motor vehicle?

Each registered vehicle is mailed a tax bill approximately three months after the registration with NC DMV. Motor vehicle bills are due on the first day of the fourth month following the registration and become delinquent on the first day of the fifth month following registration. Past due accounts are assessed with interest on a monthly basis. Any bill not paid in full by the eighth month following registration will result in a "tag block" to the registration. If this occurs, the NC DMV will not issue a renewal card for the vehicle or allow registration without a "block receipt" from the tax office stating that all taxes have been paid. For further question regarding

Motor Vehicle please contact Linda Killon or Sherry Combs at 336-372-8291.

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